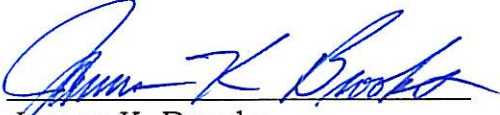


EXHIBIT 8

FINANCIAL ACCOUNTING CERTIFICATE

I, James K. Brooks, an officer of Inland Telephone Company with personal knowledge and responsibility, based upon my discussions with Company staff, outside consultants retained by the Company to handle such matters, and legal counsel, under penalty of perjury, state that the Company complies with state and federal accounting, cost allocation and cost adjustment rules pertaining to incumbent local exchange companies.

Dated this 20th day of July, 2015 in Roslyn, Washington.


James K. Brooks
Treasurer/Controller